

Cost Element Account Definitions FY01 Updated: 22 September 2000

ACCOUNT NUMBER

DESCRIPTION

BACKGROUND - Cost element account numbers (CEAs) are used to identify the type of cost incurred. They are used in conjunction with organization numbers and charge numbers to distribute costs within the cost accounting system. This information is useful in performing Quick Look financial queries (BNQL) and overhead rate queries (OHRATES). This information is also required to prepare budgets for the indirect application rate simulation and analysis.

61** **LABOR (Value Added)** - Employee labor cost and related taxes and benefits are charged to this CEA series.

611* **TIME WORKED** - Employee labor costs associated with time on the job, including all overtime and premium pay. The appropriate CEA is automatically determined from the payroll earnings code entered on the time sheet. These costs receive the fringe benefits pool allocation to recover the cost of employee benefits.

- 6111 Straight Time - Earnings codes resulting in straight-time pay.
- 6112 Time-and-one-half - Earnings codes resulting in time-and-one-half pay.
- 6113 Double-Time - Earnings codes resulting in double-time pay
- 6114 OT Other - Earnings codes resulting in a multiplier other than defined elsewhere.
- 6115 Shift Differential - Earnings codes identified as shift pay.
- 6116 Premium - Earnings codes identified as Aunderground≡ and Ahigh≡ pay.
- 6117 Pay Adjustments - Reserved for payroll related adjustments.
- 6118 Overtime for Levels E through G - Earnings codes resulting in overtime pay for levels E through G.

612* **OTHER PAY** - Employee labor costs not associated with time worked. The appropriate CEA is automatically determined from the payroll earnings code entered on the time sheet.

- 6121 NTS Location Allowance - Earnings codes related to the NTS Location Allowance for bargaining units and other employees.
- 6123 Dislocation Pay - Payroll payments related to foreign duty assignments.
- 6124 Bonuses - Payroll payments related to bonuses such as performance and invention bonuses allowed under Contract Appendix A.
- 6125 Regular Severance - Severance pay related to employment separation.
- 6127 Other - Other non-hourly payments not described above such as flight pay and safety awards.

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613*	TIME NOT WORKED - Employee labor costs associated with paid absences. The appropriate CEA is automatically determined from the payroll earnings code entered on the time sheet. This account series, in conjunction with the 614* series, constitute the costs of the fringe benefits pool.
6131	Paid Time Off - Earnings code associated with paid time off (PTO).
6132	Sick Bank - Earnings code associated with authorized sick leave bank usage in accordance with Appendix A provisions.
6133	Holiday - Earnings code associated with paid holidays.
6134	Jury Duty - Earnings code associated with jury duty in accordance with Appendix A provisions. Employees must remit jury pay to payroll for credit (see CEA 613A).
6135	Military Duty - Earnings code associated with military duty in accordance with Appendix A provisions. Employees must remit military pay to payroll for credit (see CEA 613A).
6136	Injury, Union - Earnings code associated with injury time associated with a bargaining unit employee. Employees must remit lost wage pay from workers compensation benefit payments to the extent they duplicate this leave pay (see CEA 613A).
6137	Injury, Non Union - Earnings code associated with injury time associated with a non-bargaining unit employee. Employees must remit lost wage pay from workers compensation benefit payments to the extent they duplicate this leave pay (see CEA 613A).
6138	Other Time Not Worked - Other paid absences not identified above (e.g., required physicals and bereavement leave).
6139	Bargaining Unit Vacation Fund – Earnings code associated with bargaining unit employee vacation fund.
613A	Credits For Time Not Worked - Employee reimbursements such as jury pay, military duty pay, and workers compensation benefits which were duplicated with the Company leave payment policies in accordance with Appendix A provisions.

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614*	PAYROLL BENEFITS & TAXES - Taxes and benefits related to payroll labor costs. This account series, in conjunction with the 613* series, constitute the costs of the fringe benefits pool. <u>This account series is restricted to use by the Controller and Human Resource organizations.</u>
6141	FICA - The Company match for Old Age & Survivors Disability Insurance as well as the Medicare Health tax are recorded in this account.
6142	FUI - The federal unemployment tax is recorded in this account.
6143	SUI - The state unemployment tax is recorded in this account for all states in which the Company does business.
6144	Workers Compensation - The cost of lost wage, health, and disability benefits caused by work related injuries is recorded in this account for all states the Company does business in. This includes self-insured, third party administered, and insured plans.
6145	Health Plan - The benefit payment and external administrative expenses related to the Company's health plans, including Health Maintenance Organizations and utilization review, are recorded in this account. Also recorded here are employee and COBRA premium payments (credits).
6146	Life Plan - The benefit payment and external administrative expenses related to the Company's employee and dependent life insurance plans are recorded in this account. Also recorded here are employee premium payments (credits).
6148	Bargaining Unit Benefits - Benefit plan payments required by bargaining unit agreements are recorded here.
6149	Pension Plan - The plan contributions and external administrative expenses related to the Company's pension plans (as well as prior contractors plans administered by the Company) are recorded in this account.
6140	Savings Plan - The plan contributions and external administrative expenses related to the Company's thrift and savings plans are recorded in this account.
614B	Employee Morale - Employee morale expenses, as allowed under Contract Appendix A, are recorded in this account.
614C	Other - Employee benefits not described elsewhere are recorded in this account.
614D	PTO Accrued, Not Taken - The value of accrued PTO net of that taken (CEA 6131) is recorded in this account.

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619*	STUDENT, CASUAL, & TEMPORARY LABOR
6191	Straight Time
6192	Overtime
62**	MATERIALS & SUPPLIES (Non-Value Added) - The cost associated with materials, supplies, and related expenses are recorded in this account series.
621*	MATERIALS & SUPPLIES - Commodities requisitioned through a purchase order (one-time purchases) are recorded in this account series, and are subject to the procurement pool allocation to recover the cost of purchasing, handling, and delivering the commodity.
6211	General Commodities – Miscellaneous materials and services.
6212	Aircraft Issues - Aircraft parts issued out of aircraft inventory to <u>aircraft specific</u> funding which were acquired through Procurement but never received a procurement adder because they were recorded in an asset account.
6214	General Inventory – General stores items issued out of inventory which were acquired through Procurement but never received a procurement adder because they were recorded in an asset account.
6215	Aircraft Free Issues - Aircraft parts issued out of aircraft inventory to <u>non-aircraft specific</u> funding which were acquired through Procurement but never received a procurement adder because they were recorded in an asset account.
6216	Foodstuffs – Foods purchased for the NTS cafeteria.
6217	Construction Material
621A	ADP Hardware
621B	ADP Software
621C	Furniture
621D	Professional Memberships
621E	Publications
621F	Subscriptions
621G	Engineering Standards
621H	Licenses and Certifications

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624*	OTHER MATERIALS & SUPPLIES - Other procurement related costs are recorded in this account series and are also subject to the procurement pool allocation.
6242	Sales/Use tax - Sales and use tax, where applicable, are recorded in this account.
6242R	Sales Tax Recovery - Recovery of sales taxes is recorded in this account.
6246	Sales Tax-Credit Card – Sales tax on credit card purchases is recorded in this account.
6247	Use Tax-Credit Card - Use tax on credit card purchases.
6249	Freight In – Freight costs on purchases received.
625*	MISCELLANEOUS MATERIAL COSTS - Other procurement related costs, which are not subject to the procurement pool allocation, are recorded in this account series.
6251	Freight Out – Freight costs of shipping items to customers, other locations, etc.
6253	Allowance for Loss - The reserve for inventory losses is recorded in this account.
6254	Discounts and Price Adjustments - Discounts and price adjustments are recorded in this account.
63**	SUBCONTRACTS (Non-Value Added) - The cost of services contracted through a purchase order are recorded in this account series.
631*	SUBCONTRACTS - The costs associated with service contracts are recorded in this account series and are subject to the procurement pool allocation.
6311	General Services/Subcontracts - Services subcontracted to perform a specific scope of work or to provide skills not typically provided by BN employees, excluding those types of activities covered in other 631* cost element accounts.
6312	Facility Leases - The cost of facility leases negotiated through procurement on a purchase order is recorded in this account.
6313	Equipment Leases - Operating lease costs are recorded in this account. Leases which meet special capitalization criteria (capital leases) need the approval of the Controller and require special accounting treatment.
6314	Medical Service Contracts

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6319	Relocation - Household Moving Subcontracts
631J	ADP Hardware Maintenance Contracts
631K	ADP Software Maintenance Contracts
631L	Other Maintenance Contracts
631N	GSA Motor Vehicle Expense (Non Fleet)
632*	PRE-FY95 GPP MATERIALS AND SERVICES - Selected General Plant Projects (GPP) authorized before Fiscal Year 1995 were granted reduced indirect allocation rates. Material and services incurred on these special projects are recorded in this account series in order to assure they are burdened with overhead consistent with this waiver. These accounts <u>are not</u> subject to the procurement pool allocation.
6321	Materials & Supplies (Pre-95)
6324	Subcontracts (Pre-95)
633*	LABOR SUBCONTRACTS - Cost relating to general labor augmentation subcontracts are charged to these accounts, which <u>are</u> subject to the procurement pool allocation.
6331	Augmented Labor – Services procured to perform work scope normally provided by BN employees, but utilized when sudden vacancies occur or when the need for such services is only temporary.
634*	OTHER FEDERAL SUPPORT - Miscellaneous costs incurred by DOE on behalf of BN then transferred to BN on a DOE transfer voucher form. This account series <u>is not</u> subject to the procurement pool allocation since Procurement is not involved in these transactions.
6342	DOE/NV Intra-Office Transfers – Transfers received from DOE/NV and its other integrated contractors.
6343	Other Federal Agency (OFA) Services – Costs billed to BN by an OFA, i.e., Nellis AFB.
6344	Aircraft Fuel from OFA – Costs billed to BN by an OFA for the purchase of aircraft fuel.

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635*	DOE IWO TRANSFERS - Miscellaneous costs incurred by other DOE offices and/or their integrated contractors on behalf of BN and then transferred to BN on a DOE transfer voucher. Inter-Office Work Orders (IWOs) are over \$250K and must be reviewed by Procurement to assure, among other things, that 1) the work is not readily available from the private sector; 2) the price is fair and reasonable; 3) the contract is properly administered. This account series <u>is</u> subject to the procurement pool allocation.
6351	DOE IWO Transfers
64**	CAPITAL EQUIPMENT (Non-Value Added) - Purchased capital equipment (over \$25,000 and 2 year service life) is charged to this account, and is subject to the procurement pool allocation. Labor and materials incurred on construction and capital equipment work in process are charged to the appropriate CEAs. <u>Use of this account requires a capital equipment charge number, and capital equipment charge numbers can only be used with this account.</u>
6411	Capital Equipment Purchases
6421	Salvage Credits - This account is used to capture trade-in credits, and <u>is for accounting use only.</u>
65**	OTHER
650*	KICKOUTS - Accounting transactions are charged to this account whenever their distribution code (charge number, CEA number, and/or organization number) is not established in the accounting system as valid. These costs reside in this special "suspense" account until resolved and proper distribution is made. <u>This account is for accounting use only.</u>
6501	Cost Distribution Kickouts

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651*	TRAVEL – The cost of company-related travel, as defined in the Federal Travel Regulations, is recorded in this account series. The accounts are separated between DOE travel costs and Work For Others (WFO) travel costs. DOE related travel has a yearly ceiling that must not be exceeded. Travel costs related to WFO projects are not subject to the DOE travel ceiling.
6511	DOE Business – Travel costs that are not covered in other 651* CEAs and are subject to the DOE travel ceiling.
6512	Non-DOE Interviewee – Travel costs for non-DOE employees who interview for positions within BN. These costs do not fall under the DOE travel ceiling.
6513	NTS & Local Meals, Mileage, etc. - Other costs such as NTS housing allowances and local mileage are recorded in this account.
6514	DOE Outside Training Travel – Travel costs associated with outside training activities that are within the DOE travel ceiling.
6515	Relocation Other - The cost of relocating employees, other than household goods, is recorded in this account.
6516	DOE Interviewee – Travel costs for DOE and DOE contractor employees who interview for positions within BN. These costs are subject to the DOE travel ceiling.
6517	Employment Advertising - The cost of recruiting advertisement is recorded in this account.
6518	DOE Foreign Travel - Travel costs to foreign countries that are within the DOE travel ceiling.
6519	Student Travel – The cost of non-employee travel while attending BN sponsored training.
651A	Non-Employee Transportation & Lodging
651B	Non-Employee Per Diem
651C	DOE Conferences/Seminars Travel - Travel costs associated with conferences or seminars that fall under the DOE travel ceiling.
651D	WFO Business – Travel costs that are not covered in other 651* CEAs and are not subject to the DOE travel ceiling.
651E	WFO Outside Training Travel – Travel costs associated with outside training that do not fall under the DOE travel ceiling.
651F	WFO Foreign Travel – Travel costs to foreign countries that do not fall under the DOE travel ceiling.

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651G	WFO Conferences/Seminars Travel – Travel costs associated with conferences or seminars that are not subject to the DOE travel ceiling.
651N	Non-Contract Travel - All travel costs related to non-contract work. Non-Contract travel does not fall under the DOE travel ceiling.
652*	UTILITIES - The cost of utilities purchased from municipal or private utility companies is recorded in this account series.
6521	Power
6522	Water
6523	Sewer
6524	Natural Gas
6525	Sanitation
6526	Waste Disposal
6527	Telephone - Includes long distance and data communication lines.
653*	EMPLOYEE DEVELOPMENT - The cost of outside services relative to employee development are recorded in this account series. Costs associated with the employee's travel and labor are recorded in other accounts designated for those cost types.
6531	Outside Training
6532	Conference, Workshops, and Seminars
6533	Education Assistance (EETAP)
655*	NON VALUE ADDED RCAS - This account series is used to record costs related to Request for Contractor Affiliated Support.
6551	Request for Contractor Affiliated Support (RCAS) - Non Value Added – This account is used to record RCAS costs in which the contract is for less than 60 days.
656*	TRANSFERS/NO LOAD - This account series is <u>primarily for accounting use only</u> when transferring job costs which already include overhead burdens. Costs recorded in these accounts do not receive any overhead application rates unless added manually on cost transfers.

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ACCOUNT NUMBER	DESCRIPTION
6561	Transfers - Net Labor Straight Time
6562	Transfers - Net Materials & Supplies
6563	Transfers - Net Subcontracts
6564	Transfers - Net Capital Equipment
6565	Transfers - Net Other
6566	Transfers - Net Recharge
6568	Transfers - PAD Loads
656A	Aircraft Rate Charges
656AR	Aircraft Rate Recovery
656B	Bus Tickets - No Loads
656C	GSA Vehicle Reimbursement
656D	Displaced Worker (3161) Benefits
656F	Finished Goods Inventory Issues
656G	Elk Hills Health Benefits - No Loads
656H	Housing & Feeding - No Loads
656J	Transfers - Net Labor Overtime
656K	Transfers - Net Labor Duplicate Hours
656L	Miscellaneous No Loads
656M	Non-Emp. Awards-This account records intellectual property awards to non-employees
656W	Low Level Waste Charges - This account records charges to waste generators for use of the low level waste burial facility.
656WR	Low Level Waste Recovery
657*	REAL ESTATE
6571	Rent - This account is used for real estate leases that are negotiated by the legal office rather than the procurement operation.
6572	Real Property Taxes - Property taxes required by the lease and allowed under the Contract are recorded in this account.
6573	Insurance - Property insurance required by the lease and allowed under the Contract is recorded in this account.
658*	OTHER COSTS
6581	Audit & Legal - Fees for services not negotiated by procurement (e.g., legal & audit) are recorded in this account.

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ACCOUNT NUMBER	DESCRIPTION
6582	Petty Cash - The costs associated with petty cash purchases and reimbursements are recorded in this account.
6583	New Mexico Gross Receipts Tax
6584	Security Investigations
6585	Native Labor & Related Taxes/Stipends (Pacific)
6586	General Insurance - The cost of liability and property insurance allowable under the contract are recorded in this account.
6587	Other Costs - This account is used to record costs that don't fall into already established account categories.
6588	Postage/Mail
6589	Request for Contractor Affiliated Support - Value Added – RCAS costs, in which the contract is over 60 consecutive days, are recorded in this account.
659*	CONTRACT FEE - The fee earned under the contract is recorded in this account. <u>This account is for accounting use only.</u>
6591	Contract Fee
66*	RECHARGE SERVICES – This account series is used to record costs for internal services charged on a unit basis. In all cases, there are corresponding five-character accounts that record the offsetting recharge revenue for the functional operation (i.e., 6611R, Construction Materials Recovery). Specific billing information can be traced back to the recharge function through the recharge sales catalog codes and transaction references. <u>These accounts are for use in the recharge sales ledgers only.</u>
661*	CONSTRUCTION SUPPORT
6611	Construction Materials - The recharge for construction materials such as sand and aggregate are recorded in this account.
6611R	Construction Materials Recovery
662*	ENVIRONMENTAL & HEALTH TECHNICAL SERVICES
6624	Health Protection Equipment - The recharge for health protection items and decontamination services is recorded in this account.
6624R	Health Protection Equipment Recovery

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6626	Hazardous Waste - The recharge for providing hazardous waste disposal is recorded in this account.
6626R	Hazardous Waste Recovery
663*	FLEET & EQUIPMENT
6632	Heavy Construction, Off- Highway Operations/Usage - This account records charges for use of off-highway, heavy duty equipment, the rate for which includes maintenance and lubricants.
6632R	Heavy Construction, Operations/Usage Recovery
6633	Heavy Fleet, On-Highway Operations/Usage - This account records charges for use of on-highway heavy duty equipment.
6633R	Heavy Fleet, Operations/Usage Recovery – This account records the heavy fleet recovery.
6635	Vehicle Fleet, Operations/Usage - This account records charges for use of vehicles, the rate for which includes maintenance and lubricants.
6635R	Vehicle Fleet, Operations/Usage Recovery
664*	FUEL
6641	Fuel - The recharge for fuels such as gasoline and diesel used in non-GSA fleet vehicles and heavy equipment is recorded in this account.
6641R	Fuel Recovery
666*	COMMUNICATIONS
6661	Radio Communications - The recharge for radios and paging services is recorded in this account.
6661R	Radio Communications Recovery
6662	Telephones Basic Line Charge - The recharge for telephone equipment and service is recorded in this account. This CEA is non-value added.
6662R	Telephones Basic Line Recovery
6663	Toll Calls - The recharge for toll calls is recorded in this account. This CEA is non-value added.
6663R	Toll Calls Recovery
6664	Telephones MAC Activity – The recharge for telephone moves, adds and changes is recorded in this account. This CEA is non-value added.

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6664R	Telephones MAC Recovery
6665	Cell Phone Monthly Service – The recharge for cellular phone monthly charges is recorded in this account. This CEA is non-value added.
6665R	Cell Phone Recovery
6666	Non-Commercial Special Circuits – The recharge for non-commercial special circuits is recorded in this account. This CEA is non-value added.
6666R	Non-Commercial Special Circuits Recovery
6667	Cell Phone Air Time - The recharge for cell phone air time is recorded in this account. This CEA is non-value added.
6667R	Cell Phone Air Time Recovery
6668	Alarm Circuits - The recharge for alarm circuits is recorded in this account. This CEA is non-value added.
6668R	Alarm Circuits Recovery
6669	Commercial Special Circuits - The recharge for commercial special circuits is recorded in this account. This CEA is non-value added.
6669R	Commercial Special Circuits Recovery
66A*	POWER SYSTEM
66A1	Power - The recharge for power purchased for the NTS and the maintenance of the distribution system is recorded in this account. This CEA is non-value added.
66A1R	Power Recovery
66B*	FACILITY SUPPORT - The recharges for the cost of leased space, maintenance, utilities (excluding NTS power), etc., related to Nevada facilities are recorded in this account series.
66B1	North Las Vegas
66B1R	North Las Vegas Recovery
66B6	NTS Facilities
66B6R	NTS Facilities Recovery
66C*	OTHER NTS RECHARGES
66C1	Commuter Bus – The recharge for bus service to and from the Nevada Test Site (NTS) is recorded in this account. This CEA is non-value added.

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66C1R	Commuter Bus Recovery
66C4	Occupational Medicine – The recharge for occupational medical services provided to BN employees and the DOE/NV NTS population is recorded in this account.
66C4R	Occupational Medicine Recovery
67**	DIRECT PROGRAM ALLOCATIONS – These accounts are used by accounting to allocate costs from one fund source to one or many other fund sources based on a percentage. These entries are processed the last week of each fiscal month.
679*	MISCELLANEOUS DIRECT PROGRAM ALLOCATIONS – <u>These accounts are for accounting use only.</u>
6791	Miscellaneous Direct Program Allocations
6791R	Miscellaneous Direct Program Recovery
68**	APPLICATION RECOVERY POOLS - These accounts are used by accounting to capture the indirect rate applications and offsetting credits (revenues) accumulated in the FIBS Pooled Accounting Data (PAD) file (similar to the recharge offset accounts). <u>These accounts are for accounting use only.</u>
681*	FRINGE BENEFITS
6811	Fringe Benefits Charges
6811R	Fringe Benefits Recovery
682*	ORG/OPS BURDEN
6821	Organization Burden Charges
6821R	Organization Burden Recovery
6822	Operations Burden Charges
6822R	Operations Burden Recovery
683*	G&A/LOGISTICS/GPE
6831	General & Administrative Charges

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6831R	General & Administrative Recovery
6832	Logistics & GPE Charges
6832R	Logistics & GPE Recovery
684*	PROCUREMENT
6841	Procurement Charges
6841R	Procurement Recovery
686*	PROGRAM SUPPORT
6861	Program Support Charges
6861R	Program Support Recovery
688*	NTS SERVICES
6881	NTS Services Charges
6881R	NTS Services Recovery
69**	ACCOUNTING ADJUSTMENTS - This account series is used to identify accounting adjustments required at month-end closing. <u>These accounts are for accounting use only.</u>
691*	FIS/MARS
6911	Cost Distribution Variance - The variance between actual indirect costs and indirect costs applied through rates and recharges is recorded in this account.
6913	Other - This account is used to record adjustments for projects to correct errors discovered during the closing process. These adjustments are coordinated with project personnel, and are typically reversed the following month.
699*	CONTRA
6991	Contra Account - This account is used to close the cost detail (charge number, CEA number, and organization number) into DOE ledger accounts for MARS reporting.